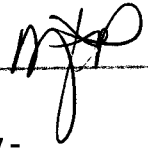


ORIGINAL
In the United States District Court for
the Northern District of Texas

CLERK US DISTRICT COURT
NORTHERN DIST. OF TX
FILED

2013 DEC 23 PM 3:14

<p>Robert Allan</p> <p style="text-align: center;">v</p> <p>Jacob Joseph LEW</p>	<p>}</p> <p>}</p> <p>}</p> <p>}</p> <p>}</p> <p>}</p> <p>}</p> <p>}</p> <p>}</p> <p>}</p> <p>}</p>	<p>Libel of Review</p> <p>DEPUTY CLERK </p> <p>- common law counterclaim in admiralty -</p> <p>- notice lis pendens -</p> <p>-verified statement of right -</p> <p>Re: God-given unalienable rights in the original</p> <p>estate - Article III; Constitution</p> <p>CASE # - 3-13CV1896 - P</p>
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AMENDED CONSTRUCTIVE NOTICE and DEMAND

Notice to Agent V.C. Sandles, (notice to agent is notice to Principal, Jacob Joseph LEW) who continues to unlawfully harass, badger and presume to bill Claimant Robert Allan [NOMEN] Conlon and his spouse Bernadette Dungo [NOMEN] Conlon by illegally exacting property (NOTFL # 969628913 attached as exhibit 1.) in the amount of 32356.76, and NOTICE OF INTENT TO LEVY, (Letter 1058 in the amount of \$33,399.53 attached as exhibit 2) **AFTER** Principal, Joseph LEW, **defaulted** in this instant case.

Notice and Demand is given to the defaulted parties, Principal and all Agents to immediately CEASE and DESIST illegal issuance of all liens, levies and exactions of all ongoing seizures and threats of seizures now and forever.

BACKGROUND

1. District Courts of the United States are proper venues and have jurisdiction to hear Libel of Reviews in Admiralty jurisdiction. To Wit:

"In this country, revenue causes had so long been the subject of admiralty cognizance, that congress considered them as CIVIL CAUSES OF ADMIRALTY AND MARITIME JURISDICTION, and to preclude any doubt that might arise, carefully added the clause, 'including,' etc. This is clear proof that congress considered these words to be used in

*the sense they bore in this country and not in that which they had in England. The Act gives exclusive admiralty and maritime jurisdiction to the **district court.**"*

THE HUNTRESS, 12 Fed Case 984 @992 & 989, (Case No. 6,914) (D.Me. 1840)

2. As further evidence that the action before the court is in fact an Admiralty action we find in **UNITED STATES of AMERICA v. \$3,976.62 in currency, One 1960 Ford Station Wagon Serial No. OC66W145329.**

*"Although, presumably for purposes of obtaining jurisdiction, action for forfeiture under Internal Revenue laws is commenced as **Proceeding in admiralty**, after jurisdiction is obtained proceeding takes on character of civil action at law, and at least at such stage of proceedings, Rules of Civil Procedures control."*

3. The Petitioner/Claimant (herein referred to as Claimant) refers this court to 1 Benedict (6th Edition) Section 17 pg. 28: which reads in pertinent part: "As no court **other than a court of admiralty** can enforce maritime liens, no other court can displace, discharge or subordinate them. Neither the State courts nor the United States courts on their common law, equity and bankruptcy sides can divest, transfer to proceeds or adjudicate the maritime liens unless the maritime lienor voluntarily submit themselves to the jurisdiction." Emphasis added.

4. Pursuant to 28 USC § 2643 "All property taken or detained under any revenue law of the United States... shall be deemed in the custody of the law and **subject only to the orders and decrees of the courts of the United States having jurisdiction thereof.**" Emphasis added. Claimant challenges Agent and demands that Agent V.C. Sandles prove his authority as required by ~~26 USC § 7401~~ 28 USC § 2643.

5. Pursuant to 26 USC § 7401 - Authorization "No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced." Claimant challenges and demands that Agent V.C. Sandles prove his authority as required by 26 USC § 7401

6. Had the United States been a party to the original action, the United States would have observed and obeyed the laws at 28 USC § 2463 and 26 USC § 7401 and notified the claimant of action in United States District Court. The United States has not commenced action against Claimant as required by law.

7. Moreover, claimant alleges V.C. Sandles has fraudulently constructed or caused to have been fraudulently constructed NOTFL Form 668(y)(c), Serial Number 969628913, signed by MCox for Agent V.C. Sandles, REVENUE OFFICER, 25-03-3436. The allegedly fraudulent document is captioned "Department of the Treasury - Internal Revenue Service". This caption is fraudulent as the designation, "Internal Revenue Service" was cancelled in 2005 by Treasury Order 150-06 and claimant believes is in violation of Title 31 § 333 and 26 USC § 7207.

8. Moreover, the NOTFL has the Area (of origin) as: SMALL BUSINESS/SELF EMPLOYED AREA (SB/SE). The SB/SE area was cancelled by Treasury Order 150-02 in 2006. Bringing the pervue of Treasury Order 150-02 of 2006 into scope, not only was the SB/SE area cancelled in 2006 but the whole restructuring of the entity formerly known as the IRS was cancelled. Congressionally mandated restructuring by P.L. 105-206 and implemented by the Treasury Order 150-02 issued in 2001 have been cast aside and all areas, structures and functions of the entity's reorganization were cancelled in 2006, with T.D. 21-01 now in control. **This is in violation of the constitutional and administrative procedural due process requirements of 26 CFR 6303-1, as the 'district director' position no longer exists, even though mandated by P.L. 105-206 at § 3445 and required by 26 CFR § 301.6303-1 To Wit:**

§ 301.6303-1

Notice and demand for tax.

*(a) General rule. Where it is not otherwise provided by the Code, the **district director or the director of the regional service center** shall, after the making of an assessment of a tax pursuant to section 6203, give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be given as soon as possible and within 60 days. However, the failure to give notice within 60 days does not invalidate the notice. Such notice shall be left at the dwelling or usual place of business of such person, or shall be sent by mail to such person's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2.*

(b) Assessment prior to last date for payment. If any tax is assessed prior to the last date prescribed for payment of such tax, demand that such tax be paid will not be made before such last date, except where it is believed collection would be jeopardized by delay.

Claimant had come to learn that the Treasury regulations of 26 CFR 301.6303-1 are as binding on 'entity' (IRS) personnel as on the people:

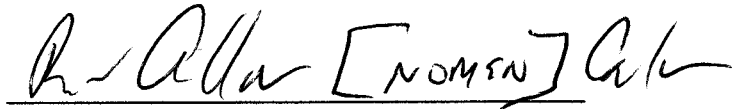
Treasury Regulations are binding on the Government as well as on the taxpayer:

*"Tax officials and taxpayers alike are under the law, not above it." Pacific National Bank of Seattle v. Commissioner, 9 Cir. 1937, 91F.2d 103,105. n7 Even the instructions on the reverse side of the asserssment certificate, Form 23C, specify that the original form "is to be returned to the **District Director** for signature, after which it will be returned to the Accounting[**10] Branch for permanent filing. ***"*

Claimant has come to realize that as a result of the elimination of the District Director position in 2001, and elimination of Areas and Area Directors in 2006 via Treasury Order 150-02 implemented in 2006, constitutonal or administrative due process rights are impossible to achieve, making them impossible to exhaust.

8. Claimant alleges that V.C. Sandles is compelling and coercing the claimant to violate the law by demanding the claimant file a false return(s) in violation of 26 USC § 7207 as the 1040 form is captioned "Department of the Treasury - Internal Revenue Service" and is also a fraudulent return before the first drop of ink is even applied to it. "A right of action cannot arise out of fraud." - **Brooms Maxims** 297, 729 and "Fraud and Justice never dwell together." - **Wingate's Maxims** 680

9. **Notice and Demand** is given to the defaulted parties, Principal and all Agents to immediately CEASE and DESIST illegal issuance of all liens, levies and exactions of all ongoing seizures and threats of seizures now and forever.



Affidavit of Service

I, Robert Allan [NOMEN] Conlon do affirm that a true copy of this **AMENDED NOTICE** and **DEMAND** has been mailed to V.C. Sandles, REVENUE OFFICER, Internal Revenue Service, MAIL STOP 5130 NDAL, Farmers Branch, TX 75244-420100,

This RD23 day of December, 2013 via cert. mail # 7012 2920 0000 8089 2949.



~~RE~~ BRT ALLAN

3-13 CV 1896-P

✓

TOXPH LEW

U.S. DISTRICT COURT
NORTHERN DIST. OF TX
FILED

2013 DEC 25 PM 1:03

DEPUTY CLERK

allg

R. V. Allan

P.O. Box 211104

BRADFORD TX

76095

REFUSAL FOR CAUSE DOCUMENT

SERIAL # 969628913

EXHIBIT 1

3592

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #5
Lien Unit Phone: (800) 913-6050

Serial Number

969628913

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer BERNADETTE D CONLON

Residence

3425 SCENIC HILLS DR
BEDFORD, TX 76021-2821

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2009	XXX-XX-9313	07/01/2013	07/31/2023	32356.76

REFUSED FOR

CAUSE
3-13 CV 1896-P

Place of Filing

TARRANT COUNTY
FORT WORTH, TX, TX 76196

Total \$ 32356.76

This notice was prepared and signed at NASHVILLE, TN, on this,

the 18th day of November, 2013.

Signature



for V. C. SANDLES

Title
REVENUE OFFICER
(972) 308-7844

25-03-3436

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

MARY LOUISE GARCIA

COUNTY CLERK



100 West Weatherford Fort Worth, TX 76196-0401

PHONE (817) 884-1195

INTERNAL REVENUE SERVICE
PO BOX 145595
CINCINNATI, OH 45250-5595

Submitter: INTERNAL REVENUE SERVICE
-KC99

DO NOT DESTROY
WARNING - THIS IS PART OF THE OFFICIAL RECORD.

Filed For Registration: 11/25/2013 11:51
AM

Instrument #: D213301732

FTL

2

PGS

\$21.00

By: _____

Mary Louise Garcia

D213301732

ANY PROVISION WHICH RESTRICTS THE SALE, RENTAL OR USE OF THE DESCRIBED REAL PROPERTY
BECAUSE OF COLOR OR RACE IS INVALID AND UNENFORCEABLE UNDER FEDERAL LAW.

Internal Revenue Service

Department of the Treasury

4050 ALPHA RD
MAIL STOP 5130 NDAL
FARMERS BRANCH, TX 75244-4201000

CERTIFIED MAIL - RETURN RECEIPT

BERNADETTE D CONLON
3425 SCENIC HILLS DR
BEDFORD, TX 76021-2821254

Date:
11/15/2013
Social Security or
Employer Identification Number
[REDACTED]
Person to Contact:
V. C. SANDLES
Contact Telephone Number:
(972)308-7844
Employee Identification Number:
1000229640

**FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY**

Why We Are Sending You This Letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request an Appeals hearing (under IRC Section 6330(a)).

What You Need To Do

Please send us a full payment today to prevent additional collection action. Make your check or money order payable to "United States Treasury". Write your Social Security number or Employer Identification Number on your payment. Send your payment to us in the enclosed envelope, along with a copy of this letter. The amount you owe through 12/15/2013 is \$33,395.53. Additional penalty and interest charges will be due if you pay after this date.

If you wish to request an Appeals hearing, complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and send it to us within 30 days from this letter's date. You must complete, sign, and return this form to the above address within 30 days to preserve your rights to contest an Appeals' decision in the U.S. Tax Court.

Information about Interest and Penalty Charges

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

Corporate Interest – We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment of tax amounts you owe over \$100,000, minus your timely payments and credits.

Paying Late - Internal Revenue Code Section 6651(a)(2), (a)(3) and (d)(1)

We charge a late penalty of ½ percent of the tax owed each month or part of a month that the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The ½ percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after we issue a notice of intent to levy.

What We Are Going To Do

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request an Appeals hearing within 30 days from this letter's date, we may take collection action against your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, and other income.

How To Get Help

If you have recently paid this tax or if you can't pay it, call us immediately at the telephone number shown at the top of this letter.

The enclosed Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, provide more information.

Sincerely yours,



V. C. SANDLES
REVENUE OFFICER

Enclosures:

Copy of this letter
Publication 594
Publication 1660
Form 12153

The table below shows the amount you owe:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
1040	12/31/2009	\$32,356.76	\$591.67	\$451.10	\$33,399.53

Total: \$33,399.53